

**CITY OF LYNCHBURG COMMISSIONER OF THE REVENUE****PO BOX 858 LYNCHBURG VA 24505-0858****Phone (434) 455-3871 Fax (434) 847-1842****APPLICATION FOR REAL PROPERTY TAX EXEMPTION
FOR VETERANS WITH 100% SERVICE-CONNECTED DISABILITY****QUALIFICATIONS:**

- Veteran must be 100% service-connected, totally and permanently disabled OR being paid at the 100% rate because of being unemployable due to service-connected disabilities and are totally and permanently disabled due to service-connected disabilities.
- Residence must be owned by and be the primary residence of the veteran (proof may be requested).
- Spouse (if joint owner) must also be identified.
- Surviving Spouse (if applicable) must not be remarried and must continue to reside in the primary residence that the veteran qualified for at the time of death. The death of the veteran must have occurred on or after January 1, 2011.

REQUIRED DOCUMENTATION:

- Certification from U.S. Department of Veterans Affairs of disability being: (a) 100% service-connected, totally, and permanently disabled, OR (b) being paid at the 100% rate because of being unemployable due to service-connected disabilities and are totally and permanently disabled due to service-connected disabilities.
- (If applicable) Copy of veteran's death certificate showing death occurred on or after January 1, 2011.

APPLICANT INFORMATION

Name of Veteran (Last, First, Middle Initial):	Social Security Number	Telephone Number
Name of Spouse (Last, First, Middle Initial):	Social Security Number	Telephone Number
Address of Primary Residence To Be Granted Local Real Estate Tax Exemption:		
Mailing Address (if different from Primary Residence Address):		
Is the above-listed Primary Residence occupied by the Veteran? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Is the above-listed Primary Residence occupied by the Veteran's Surviving Spouse? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Is the above-listed Primary Residence owned by the Veteran and/or jointly with Spouse? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If the Veteran is deceased, has the above-named Surviving Spouse remarried ? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Certification from the U.S. Department of Veterans Affairs of 100% service-connected, permanent, and total disability is: <input type="checkbox"/> Attached <input type="checkbox"/> Already on file with the Commissioner of the Revenue		

CERTIFICATION**VETERAN:**

I declare, under penalty of perjury, that the above-listed physical address is occupied as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to me attesting to my 100% service-connected, permanent, and total disability, and that I understand I must reapply for tax relief if my primary place of residence changes. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.

Signature of Veteran_____
Date**OR****SURVIVING SPOUSE OF VETERAN:**

I declare, under penalty of perjury, that I am the surviving spouse of the above-listed veteran, that I have presented to this office a certified copy of the veteran's death certificate confirming a date of death on or after January 1, 2011, that I continue to occupy the above-listed physical address as my primary place of residence, that I have provided to this office the original, designated U.S. Department of Veterans Affairs letter issued to the veteran attesting to his/her 100% service-connected, permanent, and total disability, and that I have not remarried. I further declare, under penalty of perjury, that the foregoing information and accompanying documentation are true, correct, and complete to the best of my knowledge and belief.

Signature of Surviving Spouse_____
Date_____
Signature of Preparer (if not Applicant)_____
Relationship_____
Telephone No._____
Date

FOR MORE INFORMATION CONTACT:

Contact: Mitchell W. Nuckles
Commissioner of the Revenue
Telephone: 434-455-3871
Facsimile: 434-847-1842

Mailing address: PO Box 858
Lynchburg VA 25405-0858
Email address: mitchell.nuckles@lynchburgva.gov

IMPORTANT INFORMATION

Pursuant to Article X, Section 6-A of the Constitution of Virginia, the General Assembly exempted from taxation the real property, including the joint real property of husband and wife, of any veteran who has been rated by the U.S. Department of Veterans Affairs or its successor agency pursuant to federal law to have a 100 percent service-connected, permanent and total disability, and who occupies the real property as his/her primary place of residence.

The surviving spouse of a veteran eligible for the exemption set forth in this Article shall also qualify for the exemption, so long as the death of the veteran occurred on or after January 1, 2011, the surviving spouse does not remarry, and the surviving spouse continues to reside in the primary residence that the veteran qualified for at the time of death.

The veteran or surviving spouse claiming the exemption under this Article shall file with the Commissioner of the Revenue an application, including certification:

- (a) setting forth the name of the disabled veteran and the name of the spouse (if any) also occupying the real property,
- (b) certifying that the real property is occupied as the primary residence by either the veteran or surviving spouse (if applicable), and
- (c) certifying that the surviving spouse (if applicable) has not remarried.

The veteran or surviving spouse shall also provide documentation from the U.S. Department of Veterans Affairs or its successor indicating that the veteran has a 100 percent service-connected, permanent, and total disability. The veteran shall only be required to re-file the required information if the veteran's primary residence changes. If a surviving spouse of a veteran is applying for the exemption, the surviving spouse shall also provide documentation that the veteran's death occurred on or after January 1, 2011.

100% relief applies to one acre and the primary dwelling.

Privacy Act Notice: Disclosure of your social security number on this form is mandatory, as authorized by the Virginia State Code, Section 58.1-3017. Social security numbers are regarded as confidential, and except as otherwise provided by law, those numbers will not be disclosed for any other purpose.